

**IN THE INCOME TAX APPELLATE TRIBUNAL  
MUMBAI BENCH "G", MUMBAI**

**BEFORE SHRI C.N. PRASAD, HON'BLE JUDICIAL MEMBER AND  
SHRI N.K. PRADHAN, HON'BLE ACCOUNTANT MEMBER**

**ITA NO. 3421/MUM/2018 (A.Y: 2010-11)**

M/s. Saloo Investment & Consultants Limited 501, Heritage Plaza, Opp. Indian Oil Colony J.P. Road, Andheri (W), Mumbai – 400 053  <b>PAN: AAFCS9618C</b>	v.	Income Tax Officer - 11(1)(3) Aayakar Bhavan M.K. Road Mumbai – 400 020
<b>(Appellant)</b>		<b>(Respondent)</b>

**Assessee by** : **Shri N.R. Agrawal**  
**Department by** : **Shri A.R. Udaya Bhaskar Jakka**

**Date of Hearing** : **27.01.2020**  
**Date of Pronouncement** : **19.02.2020**

**ORDER**

**PER C.N. PRASAD (JM)**

1. This appeal is filed by the assessee against the order of the Learned Commissioner of Income Tax (Appeals) – 18, Mumbai [hereinafter in short "Ld.CIT(A)"] dated 26.04.2018 for the Assessment Year 2010-11.
2. Assessee has raised his grievance that the Ld.CIT(A) dismissed the appeal on technical ground as the assessee has not filed the appeal in electronic form but filed manually.

3. Ld. Counsel for the assessee submitted that, appeal filed by the assessee was rejected by the Ld.CIT(A) for the reason that assessee has not filed appeal in the electronic form and was filed manually and hence appeal is not maintainable. Ld. Counsel for the assessee submitted that appeal was filed manually on 24.04.2016 within the prescribed time, and therefore dismissal of appeal on technical ground is not justified. Ld. Counsel further submitted that appeal in electronic form was also filed on 27.04.2018. Ld. Counsel submitted that non-filing of appeal electronically is only a technical defect and the appeal cannot be invalidated since it is not filed electronically. Reliance was placed on the following decisions in support of his contention that the appeal filed manually cannot be treated as invalid simply because it was not filed electronically.

- (i) *All India Federation of Tax Practitioners v. Income Tax Officer in ITA.No. 7134/Mum/2017 [64 ITR (Trib.) 0704].*
- (ii) *M/s. Plaza Securities Pvt. Ltd., v. DCIT in ITA.No. 6741/Mum/2017 dated 17.01.2019.*

4. Ld. DR vehemently supported the orders of the authorities below.

5. We have heard the rival submissions, perused the orders of the authorities below and the case laws relied on. Identical issue had come up before the Coordinate Bench in the case of All India Federation of Tax Practitioners v. ITO in ITA.No. 7134/MUM/2017 and the Tribunal held that non-filing of appeal in the electronic form is only a procedural defect which

can be cured and the Tribunal restored matter back to the file of the Ld.CIT(A) for disposal of appeal on merits and the assessee was directed to file appeal in electronic form within ten days on receipt of order. Similar view has been taken by the Coordinate Bench in the decision which was relied on by the Assessee. Following the above decisions, we restore this appeal to the file of the Ld.CIT(A) and since assessee had e-filed its appeal on 27.04.2018 the Ld.CIT(A) shall dispose off the said appeal on merits. Needless to say that the Ld.CIT(A) shall give adequate opportunity of being heard to the assessee.

6. In the result, appeal of the assessee is allowed for statistical purpose.

Order pronounced in the open court on the 19<sup>th</sup> February, 2020

Sd/-  
**(N.K. PRADHAN)**  
**ACCOUNTANT MEMBER**  
Mumbai / Dated 19/02/2020  
Giridhar, Sr.PS

Sd/-  
**(C.N. PRASAD)**  
**JUDICIAL MEMBER**

**Copy of the Order forwarded to:**

1. The Appellant
2. The Respondent.
3. The CIT(A), Mumbai.
4. CIT
5. DR, ITAT, Mumbai
6. Guard file.

//True Copy//

BY ORDER

(Asstt. Registrar)  
**ITAT, Mum**